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## INITIATIVE 348

I, Sam Reed, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 348 to the Legislature is a true and correct copy as it was received by this office.

AN ACT Relating to limiting government-imposed charges relating to motor vehicles; amending RCW 46.16.070, 81.100.060, 36.120.050, 82.08.020, 46.16.237, 46.16.270, 82.44.065, 35.95A.130, and 81.104.160; reenacting and amending RCW 46.16.0621; adding a new section to chapter 82.44 RCW; creating new sections; repealing RCW 82.80.100, 82.80.130, 46.16.071, 46.17.010, 46.17.020, and 82.80.140; and providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

## POLICIES AND PURPOSES

NEW SECTION.     **Sec. 1.**   Voters have twice approved \$30 tabs, yet politicians are ignoring the voters' repeated, unambiguous mandate by imposing higher and higher vehicle taxes and fees, by calculating vehicle taxes and fees dishonestly and inaccurately to extract artificially high amounts of revenue from taxpayers, and by ignoring the provisions of voter-approved initiatives.   It's not fair and it must stop.   As long as taxpayers must pay a huge general sales tax to buy a vehicle (meaning state and local governments receive huge windfalls of sales tax revenue from these transactions) and pay a huge gas tax to use a vehicle, the people find that the government is not entitled to a "third bite of the apple," taxes and fees above a

1 reasonable annual amount to simply own a vehicle. Without this  
2 follow-up measure, "tab creep" will continue until vehicle charges are  
3 once again obscenely expensive, as they were prior to Initiative 695.  
4 This measure and each of its provisions limit government-imposed  
5 charges relating to motor vehicles. This measure would cap motor  
6 vehicle registration fees at \$30 per year, repeal taxes and fees  
7 exceeding the \$30 limit, calculate vehicle taxes and fees based on  
8 purchase price, not the dishonest, inaccurate, and artificially  
9 inflated manufacturer's suggested retail price (MRSP), and eliminate  
10 voter-repealed vehicle taxes and fees by requiring retirement of  
11 certain bonds. Politicians promised "\$30 license tabs are here to  
12 stay." Politicians should keep their promises. Voters have twice  
13 approved \$30 tabs. Politicians must learn to listen to the people.

14 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**  
15 **BY SETTING LICENSE TAB FEES AT \$30 PER YEAR**

16 **Sec. 2.** RCW 46.16.0621 and 2003 c 1 s 2 are each reenacted and  
17 amended to read as follows:

18 1) (~~License tab fees are required to be \$30 per year for motor~~  
19 ~~vehicles, regardless of year, value, make, or model~~) License tab fees  
20 are set at \$30 per year for motor vehicles, regardless of year, value,  
21 make, or model.

22 2) (~~For the purposes of this section, "license tab fees" are~~  
23 ~~defined as the general fees paid annually for licensing motor vehicles~~  
24 ~~and trailers as defined in RCW 46.04.620 and 46.04.623, including cars,~~  
25 ~~sport utility vehicles, motorcycles, and motor homes. Trailers~~  
26 ~~licensed under RCW 46.16.068 or 46.16.085 and campers licensed under~~  
27 ~~RCW 46.16.505 are not required to pay license tab fees under this~~  
28 ~~section~~) For the purposes of this section, "license tab fees" are  
29 defined as the general fees paid annually for licensing motor vehicles,  
30 including but not limited to cars, sport utility vehicles, motorcycles,  
31 and motor homes. This fee shall be paid and collected annually and is  
32 due at the time of initial and renewal vehicle registration. Trailers  
33 licensed under RCW 46.16.068, 46.16.085, 46.04.620, or 46.04.623 and  
34 campers licensed under RCW 46.16.505 are not required to pay license  
35 tab fees under this section.

36 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES BY**  
37 **SETTING LICENSE TAB FEES AT \$30 PER YEAR (FEES FOR HEAVY TRUCKS AND**  
38 **TRAILERS ARE BASED ON GROSS WEIGHT AT RATES LISTED BELOW)**

**Sec. 3.** RCW 46.16.070 and 2005 c 314 s 204 are each amended to read as follows:

(1) ~~((In lieu of all other vehicle licensing fees, unless specifically exempt, and in addition to the mileage fees prescribed for buses and stages in RCW 46.16.125, there shall be paid and collected annually for each truck, motor truck, truck tractor, road tractor, tractor, bus, auto stage, or for hire vehicle with seating capacity of more than six, based upon the declared combined gross weight under chapter 46.44 RCW, the following licensing fees by weight:))~~ In lieu of all other vehicle licensing fees, unless specifically exempt, and in addition to the mileage fees prescribed for buses and stages in RCW 46.16.125, there shall be paid and collected annually for each truck, motor truck, truck tractor, road tractor, tractor, bus, auto stage, or for hire vehicle with seating capacity of more than six, based upon the declared combined gross weight or declared gross weight under chapter 46.44 RCW, the following licensing fees by such gross weight:

<del>((WEIGHT))</del>	<del>((SCHEDULE-A))</del>	<del>((SCHEDULE-B))</del>
<u>DECLARED GROSS WEIGHT</u>	<u>SCHEDULE A</u>	<u>SCHEDULE B</u>
<del>((4,000 lbs.))</del>	\$ <del>((40.00))</del>	\$ <del>((40.00))</del>
<u>4,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((6,000 lbs.))</del> . . . . .	\$ <del>((50.00))</del> . . . . .	\$ <del>((50.00))</del>
<u>6,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((8,000 lbs.))</del> . . . . .	\$ <del>((60.00))</del> . . . . .	\$ <del>((60.00))</del>
<u>8,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((10,000 lbs.))</del> . . . . .	\$ <del>((62.00))</del> . . . . .	\$ <del>((62.00))</del>
<u>10,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((12,000 lbs.))</del> . . . . .	\$ <del>((79.00))</del> . . . . .	\$ <del>((79.00))</del>
<u>12,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((14,000 lbs.))</del> . . . . .	\$ <del>((90.00))</del> . . . . .	\$ <del>((90.00))</del>
<u>14,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((16,000 lbs.))</del> . . . . .	\$ <del>((102.00))</del> . . . . .	\$ <del>((102.00))</del>
<u>16,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((18,000 lbs.))</del> . . . . .	\$ <del>((154.00))</del> . . . . .	\$ <del>((154.00))</del>
<u>18,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((20,000 lbs.))</del> . . . . .	\$ <del>((171.00))</del> . . . . .	\$ <del>((171.00))</del>
<u>20,000 lbs.</u>	<u>30.00</u>	<u>30.00</u>
<del>((22,000 lbs.))</del> . . . . .	\$ <del>((185.00))</del> . . . . .	\$ <del>((185.00))</del>
<u>22,000 lbs.</u>	<u>185.00</u>	<u>185.00</u>
<del>((24,000 lbs.))</del> . . . . .	\$ <del>((200.00))</del> . . . . .	\$ <del>((200.00))</del>
<u>24,000 lbs.</u>	<u>200.00</u>	<u>200.00</u>

1	((26,000 lbs.)). . . . .	\$ ((211.00)). . . . .	\$ ((211.00))
2	<u>26,000 lbs.</u>	<u>211.00</u>	<u>211.00</u>
3	((28,000 lbs.)). . . . .	\$ ((249.00)). . . . .	\$ ((249.00))
4	<u>28,000 lbs.</u>	<u>249.00</u>	<u>249.00</u>
5	((30,000 lbs.)). . . . .	\$ ((287.00)). . . . .	\$ ((287.00))
6	<u>30,000 lbs.</u>	<u>287.00</u>	<u>287.00</u>
7	((32,000 lbs.)). . . . .	\$ ((346.00)). . . . .	\$ ((346.00))
8	<u>32,000 lbs.</u>	<u>346.00</u>	<u>346.00</u>
9	((34,000 lbs.)). . . . .	\$ ((368.00)). . . . .	\$ ((368.00))
10	<u>34,000 lbs.</u>	<u>368.00</u>	<u>368.00</u>
11	((36,000 lbs.)). . . . .	\$ ((399.00)). . . . .	\$ ((399.00))
12	<u>36,000 lbs.</u>	<u>399.00</u>	<u>399.00</u>
13	((38,000 lbs.)). . . . .	\$ ((438.00)). . . . .	\$ ((438.00))
14	<u>38,000 lbs.</u>	<u>438.00</u>	<u>438.00</u>
15	((40,000 lbs.)). . . . .	\$ ((501.00)). . . . .	\$ ((501.00))
16	<u>40,000 lbs.</u>	<u>501.00</u>	<u>501.00</u>
17	((42,000 lbs.)). . . . .	\$ ((521.00)). . . . .	\$ ((611.00))
18	<u>42,000 lbs.</u>	<u>521.00</u>	<u>611.00</u>
19	((44,000 lbs.)). . . . .	\$ ((532.00)). . . . .	\$ ((622.00))
20	<u>44,000 lbs.</u>	<u>532.00</u>	<u>622.00</u>
21	((46,000 lbs.)). . . . .	\$ ((572.00)). . . . .	\$ ((662.00))
22	<u>46,000 lbs.</u>	<u>572.00</u>	<u>662.00</u>
23	((48,000 lbs.)). . . . .	\$ ((596.00)). . . . .	\$ ((686.00))
24	<u>48,000 lbs.</u>	<u>596.00</u>	<u>686.00</u>
25	((50,000 lbs.)). . . . .	\$ ((647.00)). . . . .	\$ ((737.00))
26	<u>50,000 lbs.</u>	<u>647.00</u>	<u>737.00</u>
27	((52,000 lbs.)). . . . .	\$ ((680.00)). . . . .	\$ ((770.00))
28	<u>52,000 lbs.</u>	<u>680.00</u>	<u>770.00</u>
29	((54,000 lbs.)). . . . .	\$ ((734.00)). . . . .	\$ ((824.00))
30	<u>54,000 lbs.</u>	<u>734.00</u>	<u>824.00</u>
31	((56,000 lbs.)). . . . .	\$ ((775.00)). . . . .	\$ ((865.00))
32	<u>56,000 lbs.</u>	<u>775.00</u>	<u>865.00</u>
33	((58,000 lbs.)). . . . .	\$ ((806.00)). . . . .	\$ ((896.00))
34	<u>58,000 lbs.</u>	<u>806.00</u>	<u>896.00</u>
35	((60,000 lbs.)). . . . .	\$ ((859.00)). . . . .	\$ ((949.00))
36	<u>60,000 lbs.</u>	<u>859.00</u>	<u>949.00</u>
37	((62,000 lbs.)). . . . .	\$ ((921.00)). . . . .	\$ ((1011.00))
38	<u>62,000 lbs.</u>	<u>921.00</u>	<u>1011.00</u>
39	((64,000 lbs.)). . . . .	\$ ((941.00)). . . . .	\$ ((1031.00))
40	<u>64,000 lbs.</u>	<u>941.00</u>	<u>1031.00</u>

1	((66,000 lbs.)). . . . .	\$ ((1048.00)). . . . .	\$ ((1138.00))
2	<u>66,000 lbs.</u>	<u>1048.00</u>	<u>1138.00</u>
3	((68,000 lbs.)). . . . .	\$ ((1093.00)). . . . .	\$ ((1183.00))
4	<u>68,000 lbs.</u>	<u>1093.00</u>	<u>1183.00</u>
5	((70,000 lbs.)). . . . .	\$ ((1177.00)). . . . .	\$ ((1267.00))
6	<u>70,000 lbs.</u>	<u>1177.00</u>	<u>1267.00</u>
7	((72,000 lbs.)). . . . .	\$ ((1259.00)). . . . .	\$ ((1349.00))
8	<u>72,000 lbs.</u>	<u>1259.00</u>	<u>1349.00</u>
9	((74,000 lbs.)). . . . .	\$ ((1368.00)). . . . .	\$ ((1458.00))
10	<u>74,000 lbs.</u>	<u>1368.00</u>	<u>1458.00</u>
11	((76,000 lbs.)). . . . .	\$ ((1478.00)). . . . .	\$ ((1568.00))
12	<u>76,000 lbs.</u>	<u>1478.00</u>	<u>1568.00</u>
13	((78,000 lbs.)). . . . .	\$ ((1614.00)). . . . .	\$ ((1704.00))
14	<u>78,000 lbs.</u>	<u>1614.00</u>	<u>1704.00</u>
15	((80,000 lbs.)). . . . .	\$ ((1742.00)). . . . .	\$ ((1832.00))
16	<u>80,000 lbs.</u>	<u>1742.00</u>	<u>1832.00</u>
17	((82,000 lbs.)). . . . .	\$ ((1863.00)). . . . .	\$ ((1953.00))
18	<u>82,000 lbs.</u>	<u>1863.00</u>	<u>1953.00</u>
19	((84,000 lbs.)). . . . .	\$ ((1983.00)). . . . .	\$ ((2073.00))
20	<u>84,000 lbs.</u>	<u>1983.00</u>	<u>2073.00</u>
21	((86,000 lbs.)). . . . .	\$ ((2104.00)). . . . .	\$ ((2194.00))
22	<u>86,000 lbs.</u>	<u>2104.00</u>	<u>2194.00</u>
23	((88,000 lbs.)). . . . .	\$ ((2225.00)). . . . .	\$ ((2315.00))
24	<u>88,000 lbs.</u>	<u>2225.00</u>	<u>2315.00</u>
25	((90,000 lbs.)). . . . .	\$ ((2346.00)). . . . .	\$ ((2436.00))
26	<u>90,000 lbs.</u>	<u>2346.00</u>	<u>2436.00</u>
27	((92,000 lbs.)). . . . .	\$ ((2466.00)). . . . .	\$ ((2556.00))
28	<u>92,000 lbs.</u>	<u>2466.00</u>	<u>2556.00</u>
29	((94,000 lbs.)). . . . .	\$ ((2587.00)). . . . .	\$ ((2677.00))
30	<u>94,000 lbs.</u>	<u>2587.00</u>	<u>2677.00</u>
31	((96,000 lbs.)). . . . .	\$ ((2708.00)). . . . .	\$ ((2798.00))
32	<u>96,000 lbs.</u>	<u>2708.00</u>	<u>2798.00</u>
33	((98,000 lbs.)). . . . .	\$ ((2829.00)). . . . .	\$ ((2919.00))
34	<u>98,000 lbs.</u>	<u>2829.00</u>	<u>2919.00</u>
35	((100,000 lbs.)). . . . .	\$ ((2949.00)). . . . .	\$ ((3039.00))
36	<u>100,000 lbs.</u>	<u>2949.00</u>	<u>3039.00</u>
37	((102,000 lbs.)). . . . .	\$ ((3070.00)). . . . .	\$ ((3160.00))
38	<u>102,000 lbs.</u>	<u>3070.00</u>	<u>3160.00</u>
39	((104,000 lbs.)). . . . .	\$ ((3191.00)). . . . .	\$ ((3281.00))
40	<u>104,000 lbs.</u>	<u>3191.00</u>	<u>3281.00</u>

1                                    ((~~105,500 lbs.~~)). . . . . \$ ((~~3312.00~~)). . . . . \$ ((~~3402.00~~))

2                                    105,500 lbs.                                    3312.00                                    3402.00

3            Schedule A applies to vehicles either used exclusively for  
4            hauling logs or that do not tow trailers. Schedule B applies to  
5            vehicles that tow trailers and are not covered under Schedule A.

6            Every truck, motor truck, truck tractor, and tractor exceeding  
7            ((~~6000~~)) 20,000 pounds empty scale weight registered under chapter  
8            46.16, 46.87, or 46.88 RCW shall be licensed for not less than one  
9            hundred fifty percent of its empty weight unless the amount would be  
10           in excess of the legal limits prescribed for such a vehicle in RCW  
11           46.44.041 or 46.44.042, in which event the vehicle shall be licensed  
12           for the maximum weight authorized for such a vehicle or unless the  
13           vehicle is used only for the purpose of transporting any well  
14           drilling machine, air compressor, rock crusher, conveyor, hoist,  
15           donkey engine, cook house, tool house, bunk house, or similar machine  
16           or structure attached to or made a part of such vehicle.

17           The following provisions apply when increasing gross or combined  
18           gross weight for a vehicle licensed under this section:

19           (a) The new license fee will be one-twelfth of the fee listed  
20           above for the new gross weight, multiplied by the number of months  
21           remaining in the period for which licensing fees have been paid,  
22           including the month in which the new gross weight is effective.

23           (b) Upon surrender of the current certificate of registration or  
24           cab card, the new licensing fees due shall be reduced by the amount  
25           of the licensing fees previously paid for the same period for which  
26           new fees are being charged.

27           (2) The proceeds from the fees collected under subsection (1) of  
28           this section shall be distributed in accordance with RCW 46.68.035.

29           (3) In lieu of the gross weight fee under subsection (1) of this  
30           section, farm vehicles may be licensed upon payment of the fee in  
31           effect under subsection (1) of this section on May 1, 2005. In order  
32           to qualify for the reduced fee under this subsection, the farm  
33           vehicle must be exempt from property taxes in accordance with RCW  
34           84.36.630. The applicant must submit copies of the forms required  
35           under RCW 84.36.630. The application for the reduced fee under this  
36           subsection shall require the applicant to attest that the vehicle  
37           shall be used primarily for farming purposes. The department shall  
38           provide licensing agents and subagents with a schedule of the  
39           appropriate licensing fees for farm vehicles.

1       **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**  
2       **BY REPEALING A TAX IMPOSED ON VEHICLES**

3       **Sec. 4.** RCW 81.100.060 and 2002 c 56 s 411 are each amended to  
4 read as follows:

5       A county with a population of one million or more and a county with  
6 a population of from two hundred ten thousand to less than one million  
7 that is adjoining a county with a population of one million or more,  
8 having within their boundaries existing or planned high-occupancy  
9 vehicle lanes on the state highway system, or a regional transportation  
10 investment district for capital improvements, but only to the extent  
11 that the surcharge has not already been imposed by the county, may,  
12 with voter approval, impose a local surcharge of not more than ((three-  
13 tenths of one percent of the value on vehicles registered to a person  
14 residing within the county and not more than)) 13.64 percent on the  
15 state sales and use taxes paid under the rate in RCW 82.08.020(2) on  
16 retail car rentals within the county or investment district. A county  
17 may impose the surcharge only to the extent that it has not been  
18 imposed by the district. No surcharge may be imposed on vehicles  
19 licensed under RCW 46.16.070 except vehicles with an unladen weight of  
20 ((six\*)) twenty thousand pounds or less, RCW 46.16.079, 46.16.085, or  
21 46.16.090.

22       Counties or investment districts imposing a tax under this section  
23 shall contract, before the effective date of the resolution or  
24 ordinance imposing a surcharge, administration and collection to the  
25 state department of licensing, and department of revenue, as  
26 appropriate, which shall deduct an amount, as provided by contract, for  
27 administration and collection expenses incurred by the department. All  
28 administrative provisions in chapters 82.03, 82.32, and 82.44 RCW  
29 shall, insofar as they are applicable to motor vehicle excise taxes, be  
30 applicable to surcharges imposed under this section. All  
31 administrative provisions in chapters 82.03, 82.08, 82.12, and 82.32  
32 RCW shall, insofar as they are applicable to state sales and use taxes,  
33 be applicable to surcharges imposed under this section.

34       If the tax authorized in RCW 81.100.030 is also imposed, the total  
35 proceeds from tax sources imposed under this section and RCW 81.100.030  
36 each year shall not exceed the maximum amount which could be collected  
37 under this section.

38       Valuation of motor vehicles for purposes of any special excise tax  
39 or motor vehicle excise tax or surcharge imposed under this section or  
40 any previously existing version of this section must be consistent with

1 section 10 of this act to ensure an honest and accurate calculation of  
2 the tax.

3 Counties or investment districts or other governmental entities  
4 under this section must abide by the policies and provisions of section  
5 14 of this act.

6 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**  
7 **BY REPEALING A TAX AND FEE IMPOSED ON VEHICLES**

8 **Sec. 5.** RCW 36.120.050 and 2003 c 350 s 4 are each amended to read  
9 as follows:

10 (1) A regional transportation investment district planning  
11 committee may, as part of a regional transportation investment plan,  
12 recommend the imposition of some or all of the following revenue  
13 sources, which a regional transportation investment district may impose  
14 upon approval of the voters as provided in this chapter:

15 (a) A regional sales and use tax, as specified in RCW 82.14.430, of  
16 up to 0.5 percent of the selling price, in the case of a sales tax, or  
17 value of the article used, in the case of a use tax, upon the  
18 occurrence of any taxable event in the regional transportation  
19 investment district;

20 ~~((b) ((A local option vehicle license fee, as specified under RCW~~  
21 ~~82.80.100, of up to one hundred dollars per vehicle registered in the~~  
22 ~~district. As used in this subsection, "vehicle" means motor vehicle as~~  
23 ~~defined in RCW 46.04.320. Certain classes of vehicles, as defined~~  
24 ~~under chapter 46.04 RCW, may be exempted from this fee;~~

25 ~~((c))~~ A parking tax under RCW 82.80.030;

26 ~~((d) A local motor vehicle excise tax under RCW 81.100.060 and~~  
27 ~~chapter 81.104 RCW;~~

28 ~~((e))~~ (c) A local option fuel tax under 82.80.120;

29 ~~((f))~~ (d) An employer excise tax under RCW 81.100.030; and

30 ~~((g))~~ (e) Vehicle tolls on new or reconstructed facilities.  
31 Unless otherwise specified by law, the department shall administer the  
32 collection of vehicle tolls on designated facilities, and the state  
33 transportation commission, or its successor, shall be the tolling  
34 authority.

35 (2) Taxes, fees, and tolls may not be imposed without an  
36 affirmative vote of the majority of the voters within the boundaries of  
37 the district voting on a ballot proposition as set forth in RCW  
38 36.120.070. Revenues from these taxes and fees may be used only to  
39 implement the plan as set forth in this chapter. A district may



1 contract with the state department of revenue or other appropriate  
2 entities for administration and collection of any of the taxes or fees  
3 authorized in this section.

4 (3) Existing statewide motor vehicle fuel and special fuel taxes,  
5 at the distribution rates in effect on January 1, 2001, are not  
6 intended to be altered by this chapter.

7 (4) Valuation of motor vehicles for purposes of any special excise  
8 tax or motor vehicle excise tax or surcharge imposed under this section  
9 or any previously existing version of this section must be consistent  
10 with section 10 of this act to ensure an honest and accurate  
11 calculation of the tax.

12 (5) Any investment district or other governmental entity under this  
13 section must abide by the policies and provisions of section 14 of this  
14 act.

15 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**  
16 **BY REPEALING A TAX IMPOSED ON VEHICLES**

17 **Sec. 6.** RCW 82.08.020 and 2003 c 361 s 301 are each amended to  
18 read as follows:

19 (1) There is levied and there shall be collected a tax on each  
20 retail sale in this state equal to six and five-tenths percent of the  
21 selling price.

22 (2) There is levied and there shall be collected an additional tax  
23 on each retail car rental, regardless of whether the vehicle is  
24 licensed in this state, equal to five and nine-tenths percent of the  
25 selling price. The revenue collected under this subsection shall be  
26 deposited in the multimodal transportation account created in RCW  
27 47.66.070.

28 ~~(3) ((Beginning July 1, 2003, there is levied and collected an~~  
29 ~~additional tax of three tenths of one percent of the selling price on~~  
30 ~~each retail sale of a motor vehicle in this state, other than retail~~  
31 ~~car rentals taxed under subsection (2) of this section. The revenue~~  
32 ~~collected under this subsection shall be deposited in the multimodal~~  
33 ~~transportation account created in RCW 47.66.070.~~

34 ~~(4) For purposes of subsection (3) of this section, "motor vehicle"~~  
35 ~~has the meaning provided in RCW 46.04.320, but does not include farm~~  
36 ~~tractors or farm vehicles as defined in RCW 46.04.180 and 46.04.181,~~  
37 ~~off road and nonhighway vehicles as defined in RCW 46.09.020, and~~  
38 ~~snowmobiles as defined in RCW 46.10.010.~~

1       ~~(5))~~) The taxes imposed under this chapter shall apply to  
2 successive retail sales of the same property.

3       ~~((6))~~) (4) The rates provided in this section apply to taxes  
4 imposed under chapter 82.12 RCW as provided in RCW 82.12.020.

5           **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**  
6                           **BY REPEALING VEHICLE FEE INCREASES**

7       **Sec. 7.** RCW 46.16.237 and 2005 c 314 s 301 are each amended to  
8 read as follows:

9       All vehicle license number plates issued after January 1, 1968, or  
10 such earlier date as the director may prescribe with respect to plates  
11 issued in any county, shall be treated with fully reflectorized  
12 materials designed to increase the visibility and legibility of such  
13 plates at night. In addition to all other fees prescribed by law,  
14 there shall be paid and collected for each vehicle license number plate  
15 treated with such materials, the sum of (~~two dollars~~) fifty cents and  
16 for each set of two plates, the sum of (~~four dollars~~) one dollar.  
17 However, one plate is available only to those vehicles that by law  
18 require only one plate. Such fees shall be deposited in the motor  
19 vehicle fund.

20       **Sec. 8.** RCW 46.16.270 and 2005 c 314 s 302 are each amended to  
21 read as follows:

22       The total replacement plate fee shall be deposited in the motor  
23 vehicle fund.

24       Upon the loss, defacement, or destruction of one or both of the  
25 vehicle license number plates issued for any vehicle where more than  
26 one plate was originally issued or where one or both have become so  
27 illegible or in such a condition as to be difficult to distinguish, or  
28 upon the owner's option, the owner of the vehicle shall make  
29 application for new vehicle license number plates upon a form furnished  
30 by the director. The application shall be filed with the director or  
31 the director's authorized agent, accompanied by the certificate of  
32 license registration of the vehicle and a fee in the amount of (~~ten~~)  
33 three dollars per plate, whereupon the director, or the director's  
34 authorized agent, shall issue new vehicle license number plates to the  
35 applicant. It shall be accompanied by a fee of two dollars for a new  
36 motorcycle license number plate. In the event the director has issued  
37 license period tabs or a windshield emblem instead of vehicle license  
38 number plates, and upon the loss, defacement, or destruction of the

1 tabs or windshield emblem, application shall be made on a form provided  
2 by the director and in the same manner as above described, and shall be  
3 accompanied by a fee of one dollar for each pair of tabs or for each  
4 windshield emblem, whereupon the director shall issue to the applicant  
5 a duplicate pair of tabs, year tabs, and when necessary month tabs or  
6 a windshield emblem to replace those lost, defaced, or destroyed. For  
7 vehicles owned, rented, or leased by the state of Washington or by any  
8 county, city, town, school district, or other political subdivision of  
9 the state of Washington or United States government, or owned or leased  
10 by the governing body of an Indian tribe as defined in RCW 46.16.020,  
11 a fee shall be charged for replacement of a vehicle license number  
12 plate only to the extent required by the provisions of RCW 46.16.020,  
13 46.16.237, and 46.01.140. For vehicles owned, rented, or leased by  
14 foreign countries or international bodies to which the United States  
15 government is a signatory by treaty, the payment of any fee for the  
16 replacement of a vehicle license number plate shall not be required.

17 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**  
18 **BY REPEALING TAXES AND FEES IMPOSED ON VEHICLES**

19 NEW SECTION. **Sec. 9.** The following acts or parts of acts are  
20 hereby repealed:

21 (1) RCW 82.80.100 (Regional transportation investment district--  
22 Local option vehicle license fee) and 2002 c 56 s 408;

23 (2) RCW 82.80.130 (Passenger-only ferry service--Local option motor  
24 vehicle excise tax authorized) and 2003 c 83 s 206;

25 (3) RCW 46.16.071 (Additional fees) and 1996 c 315 s 4;

26 (4) RCW 46.17.010 (Vehicle weight fee--Motor vehicles, except motor  
27 homes) and 2005 c 314 s 201;

28 (5) RCW 46.17.020 (Vehicle weight fee--Motor homes) and 2005 c 314  
29 s 202; and

30 (6) RCW 82.80.140 (Vehicle fee--Transportation Benefit District--  
31 Exemptions) and 2005 c 336 s 16.

32 **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES**  
33 **BY USING MARKET VALUE, NOT THE DISHONEST, INACCURATE, AND**  
34 **ARTIFICIALLY INFLATED MANUFACTURER'S SUGGESTED RETAIL PRICE (MSRP),**  
35 **TO CALCULATE VEHICLE TAXES AND FEES**

36 NEW SECTION. **Sec. 10.** A new section to chapter 82.44 RCW is added  
37 and reads as follows:

(1) A motor vehicle excise tax must be calculated in an honest and accurate way so the burden on vehicle owners is not artificially inflated. For the purpose of determining any motor vehicle excise tax otherwise authorized by law, any taxing district imposing a motor vehicle excise tax must set a vehicle's taxable value by using the depreciation schedule set forth in this section. The taxable value equals the product of the following percentage based on a vehicle's year of service and the base value which is the latest purchase price of the vehicle, as provided in subsection (2) of this section. This ensures an honest and accurate calculation of the tax and, combined with the appeal process in RCW 82.44.065, ensures that vehicle owners are taxed on the market value of their vehicle.

(2) For the purpose of determining the tax under this chapter, the value of a truck-type power or trailing unit, or motor vehicle, including a passenger vehicle, motorcycle, motor home, sport-utility vehicle, or light-duty truck shall be the market value of the vehicle, excluding applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs, multiplied by the following percentage based on year of service of the vehicle since its most recent sale. The year in which a purchase occurs shall be considered a first year of service.

Year of Service	Percentage
1	100%
2	75%
3	60%
4	50%
5	40%
6	30%
7	20%
8	10%
9 and over	5%

(3) The reissuance of title and registration for a truck-type power or trailing unit or motor vehicle, including a passenger vehicle, motorcycle, motor home, sport-utility vehicle, or light-duty truck because of the installation of body or special equipment shall be treated as a sale, and the latest purchase price of the truck-type power or trailing unit or motor vehicle, including a passenger vehicle,

1 motorcycle, motor home, sport-utility vehicle, or light-duty truck at  
2 that time, as determined by the department from such information as may  
3 be available, shall be considered its base value.

4 (4) If the purchase price is unavailable or otherwise  
5 unascertainable or the reissuance of title and registration is the  
6 result of a gift or inheritance, the department shall determine a value  
7 equivalent to the latest purchase price as follows:

8 (a) The department shall determine a value using any information  
9 that may be available, including any guidebook, report, or compendium  
10 of recognized standing in the automotive industry or the selling price  
11 and year of sale of the vehicle. The department may use an appraisal  
12 by the county assessor. In valuing a vehicle for which the current  
13 value or selling price is not indicative of the value of similar  
14 vehicles of the same year and model, the department shall establish a  
15 value that more closely represents the average value of similar  
16 vehicles of the same year and model.

17 (b) The value determined in (a) of this subsection shall be divided  
18 by the applicable percentage listed in this subsection to establish a  
19 value equivalent to the purchase price. The applicable percentage  
20 shall be based on the year of service of the vehicle for which the  
21 value is determined.

22 (5) For purposes of this chapter, value shall exclude value  
23 attributable to modifications of a motor vehicle and equipment that are  
24 designed to facilitate the use or operation of the motor vehicle by a  
25 handicapped person.

26 (6) For purposes of this section, "market value" means latest  
27 purchase price.

28 **Sec. 11.** RCW 82.44.065 and 1990 c 42 s 305 are each amended to  
29 read as follows:

30 If the department determines a value for a motor vehicle under  
31 (~~(\*RCW 82.44.041 equivalent to a manufacturer's base suggested retail~~  
32 ~~price)) section 10 of this act or the value of a truck-type power or~~  
33 ~~trailing unit under (~~(\*RCW 82.44.041(2))~~ section 10 of this act, any~~  
34 person who pays the tax under this chapter for that vehicle may appeal  
35 the valuation to the department under chapter 34.05 RCW. If the  
36 taxpayer is successful on appeal, the department shall refund the  
37 excess tax in the manner provided in RCW 82.44.120. This ensures an  
38 honest and accurate calculation of the tax.

1       **Sec. 12.** RCW 35.95A.130 and 2002 c 248 s 14 are each amended to  
2 read as follows:

3       (1) The special excise tax imposed under RCW 35.95A.080(1) will be  
4 collected at the same time and in the same manner as relicensing tab  
5 fees under RCW 46.16.0621 and 35.95A.090. Every year on January 1st,  
6 April 1st, July 1st, and October 1st the department of licensing shall  
7 remit special excise taxes collected on behalf of an authority, back to  
8 the authority, at no cost to the authority. Valuation of motor  
9 vehicles for purposes of the special excise tax imposed under RCW  
10 35.95A.080(1) must be consistent with ((chapter 82.44 RCW)) section 10  
11 of this act to ensure an honest and accurate calculation of the tax.

12       The authority or other governmental entity under this section or  
13 any previously existing version of this section must abide by the  
14 policies and provisions of section 14 of this act.

15       **Sec. 13.** RCW 81.104.160 and 2003 c 1 s 6 are each amended to read  
16 as follows:

17       An agency may impose a sales and use tax solely for the purpose of  
18 providing high capacity transportation service, in addition to the tax  
19 authorized by RCW 82.14.030, upon retail car rentals within the  
20 agency's jurisdiction that are taxable by the state under chapters  
21 82.02 and 82.12 RCW. The rate of tax shall not exceed 2.172 percent.  
22 The base of the tax shall be the selling price in the case of a sales  
23 tax or the rental value of the vehicle used in the case of the use tax.

24       Any motor vehicle excise tax previously imposed under the  
25 provisions of RCW 81.104.160(1) shall be repealed, terminated and  
26 expire on December 5, 2002.

27       Valuation of motor vehicles for purposes of any special excise tax  
28 or motor vehicle excise tax or surcharge imposed under this section or  
29 any previously existing version of this section must be consistent with  
30 section 10 of this act to ensure an honest and accurate calculation of  
31 the tax.

32       Any agency or other governmental entity under this section must  
33 abide by the policies and provisions of section 14 of this act.

34       **LIMITING GOVERNMENT-IMPOSED CHARGES RELATING TO MOTOR VEHICLES BY**  
35       **ELIMINATING OR REDUCING VOTER-REPEALED OR VOTER-REDUCED**  
36       **VEHICLE TAXES OR VEHICLE FEES**

37       NEW SECTION. **Sec. 14.** Any governmental entity, including, but not  
38 limited to, any taxing district, agency, investment district, benefit

1 district, or improvement authority that issues or has issued bonds  
2 pledging a vehicle tax or vehicle fee and that tax or fee is repealed  
3 or reduced by a measure approved by a majority of voters at an election  
4 must defease the bonds at the earliest date permitted under the bond  
5 contract. Such defeasement shall be funded by sale or liquidation of  
6 liquid assets, including cash reserves and short term investments and  
7 securities and, if necessary, the sale of any other assets. In the  
8 alternative to defeasement, the entity may pledge revenue sources other  
9 than a vehicle tax or vehicle fee. This section does not affect the  
10 issuance or reissuance of bonds pledging a revenue source other than a  
11 vehicle tax or vehicle fee or bonds pledging the full faith and credit  
12 of the governmental entity.

### 13 MISCELLANEOUS

14 NEW SECTION. **Sec. 15.** The provisions of this act are to be  
15 liberally construed to effectuate the intent, policies, and purposes of  
16 this act.

17 NEW SECTION. **Sec. 16.** If any provision of this act or its  
18 application to any person or circumstance is held invalid, the  
19 remainder of the act or the application of the provision to other  
20 persons or circumstances is not affected. If the repeal or reduction  
21 of any tax or fee in this act is judicially held to impair any contract  
22 in existence as of the effective date of this act, any unused taxing  
23 authority shall be repealed as of the effective date of this act and  
24 the repeal of pledged revenues shall apply to any other contract,  
25 including novation, renewal, or refunding (in the case of bond  
26 contract).

27 NEW SECTION. **Sec. 17.** If a taxing district continues to collect  
28 tax revenue from a tax or fee that is repealed, reduced, or eliminated  
29 by this act, or any other act, for any reason, including reliance on a  
30 judicial determination that such taxes or fees may continue to be  
31 collected, and a court rules subsequently that the continued collection  
32 of tax or fee revenues was unlawful, taxpayers are entitled to a refund  
33 of the tax or fee paid plus eighteen percent annualized interest  
34 (calculated from the effective date of this measure to the date the  
35 refunds are sent) on the refund amount due to vehicle owners, plus  
36 litigation costs and attorneys fees reasonably incurred in seeking  
37 refunds.

1       The people find that taxpayers deserve to be compensated when state  
2 or local governments continue to collect taxes or fees illegally.

3       NEW SECTION.   **Sec. 18.**   Subheadings used in this act are not part  
4 of the law.

5       NEW SECTION.   **Sec. 19.**   This act shall be called \$30 Tabs, Round 3  
6 - Don't Let the Politicians Take Away Our \$30 Tabs.

7       NEW SECTION.   **Sec. 20.**   This act takes effect on December 7, 2006.

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